

**IN THE SPECIFICATION**

On page 5, please amend lines 18-24 as follows:

-- As shown in FIG.2, the digital watermark information embedding device 31 accepts the audio signal S51 input via a terminal 51 in an FFT (Fast Fourier Transformation) processing circuit 53. The ~~FFE~~ FFT processing circuit 53 transforms the audio signal S51 from the time domain to the frequency domain to produce a frequency spectrum S53, and output the frequency spectrum S53 to a variable filter circuit 55. --

On page 10, please amend lines 17-22 as follows:

-- The MDCT processing circuit 63 performs an MDCT (Modified Discrete Cosine Transformation) process for reducing block distortion to obtain the 256 ~~MDCR~~ MDCT coefficients from 512 samples contained in the audio signal with digital watermark information S62, and output the MDCT coefficients S63 to the scale factor extracting circuit 64.--